



3BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: 09.04.2026

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THE HON'BLE MR JUSTICE N. ANAND VENKATESH

AND

THE HON'BLE MR JUSTICE K.K.RAMAKRISHNAN

TCR(MD).No.6 of 2024

The State of Tamil Nadu,
Represented by
the Joint Commissioner (CT),
Tirunelveli Division,
Tirunelveli.

.. Petitioner

Vs.

Tvl. Annai Concrete Solutions,
229/2, N.H.Road,
Thalavaipuram,
Villucherty (Post),
Kovilpatti Taluk.

.....Respondent

Prayer : Revision case filed under Section 38 of the TNGST Act, 1959 to set aside the order dated 06.11.2023 passed by the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Madurai in MTSA No.188/2016 and confirm the order passed by the Assessing Authority.



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For Petitioner : Mr.R.Suresh Kumar,
Additional Government Pleader
For Respondent : Mr.B.Rooban

ORDER

(Order of the Court was made by N. ANAND VENKATESH,J.)

This petition has been filed by the State challenging the order passed by the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench) Madurai, dated 06.11.2023 in MTSA.No.188 of 2016.

2. Heard the learned counsel on either side,

3. The respondent had purchased raw materials in the State of Tamil Nadu and outside the State and had used the same towards the manufacture of ready mix concrete. The place of business of the respondent was inspected by the Enforcement Wing Officials on 06.11.2012 and it was found that the respondent without charging tax at 14.5% collected pumping charges of Rs.9,27,357/- and Rs.49,11,315/- respectively for the assessment years 2011-2012 and 2012-2013. Further, the deficient stock of sand and blue metal was also found out at the time of investigation. Based on the



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report of the Enforcement Wing Officials, the Assessing Authority levied the tax as the pumping charges collected by the respondent was liable to be included in the sales turn-over of the respondent and made equal time addition of Rs.1,34,467/- and Rs.7,12,115/- respectively for the relevant assessment years and the Assessment Authority also levied penalty at 100% under Section 27(3)(b) of the TNVAT Act, 2006.

4. Aggrieved by the above decision taken by the Assessment Authority, the respondent filed an appeal before the Appellate Deputy Commissioner, Tirunelveli and the appeal was allowed by an order dated 18.03.2015 in respect of equal time addition and penalty while sustaining the levy of tax on pumping charges received by the respondent.

5. The above order passed by the Appellate Authority was further confirmed by the Tribunal and aggrieved by the same, the State has filed the present petition before this Court.

6. When notice was ordered by this Court, no substantial question of law was framed and therefore, this Court heard both sides and see if any substantial question of law is involved in this case.



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7. The Appellate Authority as well as the Tribunal have rendered a specific finding of fact to the effect that there was no suppression by the respondent regarding any turn-over in the pumping charges and it was not even un-earthed by the Enforcement Wing Officials. Therefore, without suppression of any work undertaken by the respondent in supplying ready concrete mix and the pumping done by the respondent, the same was found to be a probable omission and accordingly, it was held in favour of the assessee.

8. The above finding of the Appellate Authority and the Tribunal is a finding of fact. This Court while dealing with the present case must see if there is any substantial question of law involved and this Court cannot once again reassess the facts. Since no substantial question of law is involved in the present case, this Court is not inclined to interfere with the order passed by the Tribunal and accordingly, this petition stands dismissed. No costs.

(N.A.V.,J..) (K.K.R.K.,J.,)
09.04.2026

Index : Yes / No
Internet : Yes / No



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To

1.The Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench),
Madurai.

2.The Joint Commissioner (CT),
Tirunelveli Division,
Tirunelveli.



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**N. ANAND VENKATESH,J.
AND
K.K.RAMAKRISHNAN,J.**

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